

The Commonwealth of Massachusetts

DEPARTMENT OF THE AUDITOR

Mass. Auditor's dept.

ANNUAL REPORT

FOR THE

Year Ending November 30, 1935.



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MASS. OFFICIALS

DEPARTMENT OF THE AUDITOR

ANNUAL REPORT

TO THE HONORABLE SENATE AND HOUSE OF REPRESENTATIVES:

I have the honor to present my first annual report as Auditor of the Commonwealth. As part of this report, I desire to make the following recommendations for legislation to improve the efficient conduct of the business of the Commonwealth. These recommendations, with a brief summary as to their value, are as follows:

1. To transfer the Division of Accounts from the Department of Corporations and Taxation to this department.
2. To transfer the duties of the Comptroller's office to this department.
3. To have the auditing of the Racing Commission done by this office instead of independently.
4. To authorize the Auditor to fix the salary of the Second Deputy Auditor.

In connection with the first recommendation, it is my belief all auditing of the Commonwealth should be centralized under one department. As the city and town are units of the government, it is my feeling an officer elected by and responsible to all the people should be more directly in charge of the auditing of the city and town finances than an appointed official responsible to a department head, who himself is responsible to the Governor and not to the people.

Secondly, the present system of control of purchases and expenditures by a department responsible only to the executive is not in accordance with the best principles of government. Again the elected official, the Auditor, should serve as a check on the actions of departments dealing with the expenditures and purchases of the state.

On the third recommendation, it should be noted that at the present time the Racing Commission is the only department of the state which does independent auditing of its income with the exception of the Income Tax, which is set apart by legislative enactment. The Auditor's office is now obliged to accept the figures of the Racing Commission without any check on the books of the licensees. As the actual meetings furnish the source of income, this office is unable to check directly at the source, but is obliged to accept figures from the Racing Commission and the licensees as the income of the Commonwealth.

At the present time, owing to the reclassification of an employee of this department, his salary will be higher than that of his supervisor, the Second Deputy Auditor. It is my belief that the Auditor should have the right to fix this salary as well as that of the First Deputy Auditor.

In past years, it has been the custom of this department to submit to the Comptroller of the Commonwealth, to the head of the particular department, and to the head of the institution or division of the major department, copies of the annual audit made by this office. The suggestions made in these reports have been of benefit to the citizens and the department affected. During the past year, such recommendations have been generally adopted by the institution or department. I believe them to have been in the best interest of the Commonwealth, and to have improved the conduct of the business of the Commonwealth. In general, there has been an improvement over years past in the maintenance and conduct of the bookkeeping systems of the departments and institutions.

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During the past year, two employees of the department passed away, Edmund Weber, associated with the office since November 12, 1923, and Lucius D. Burton, associated with the office since December 1, 1929. Both men were valued associates and trustworthy employees of the Commonwealth.

Since the last annual report, a reclassification of the employees of the department was approved by the personnel director of the state. This reclassification resulted in the promotion of Charles A. Wheeler from senior accountant to chief accountant, the promotion of John P. Harrington from junior accountant to senior accountant, and the promotions of Howard E. Rowsell, Edward G. D'Entremont and William A. Connolly from senior and junior clerks to junior accountants. Miss Svea M. Pearson was promoted from the position of hearings stenographer to the vacant position of principal clerk, and the former position was abolished.

Since the last report, the following audits have been made by this department:

AUDITS FOR 1935 FISCAL YEAR

Governor and Council:				
Art Commission for the Commonwealth	Dec.	1, 1934	Oct.	30, 1935
Commission on Administration and Finance:				
Purchasing Bureau	Dec.	1, 1933	Nov.	30, 1934
Comptroller's Bureau	Dec.	1, 1933	Nov.	30, 1934
Commissioner of State Aid and Pensions	Dec.	1, 1934	Nov.	25, 1935
Public Bequest Commission	Nov.	12, 1928	Oct.	31, 1935
Soldiers' Home in Massachusetts	Dec.	1, 1934	June	19, 1935
Trustees of the State Library	Aug.	9, 1934	June	27, 1935
Alcoholic Beverages Control Commission	June	13, 1934	June	30, 1935
State Superintendent of Buildings	Aug.	2, 1934	June	27, 1935
State Racing Commission	Dec.	1, 1934	Nov.	1, 1935
Legislative Department:				
Sergeant-at-Arms	Aug.	7, 1934	June	26, 1935
General Administration:				
Secretary's Department	Sept.	4, 1934	Oct.	21, 1935
Treasurer's Department	Dec.	1, 1933	Nov.	30, 1934
Adjutant General's Department	Nov.	22, 1934	Nov.	6, 1935
Attorney-General's Department	Feb.	15, 1934	May	21, 1935
Board of Tax Appeals	Nov.	14, 1934	Oct.	7, 1935
Department of Agriculture:				
General Department	June	14, 1934	July	14, 1935
Milk Control Board	July	3, 1934	Sept.	3, 1935
Division of Livestock Disease Control	Oct.	1, 1934	Nov.	14, 1935
Department of Conservation:				
Division of Fisheries and Game	Jan.	1, 1934	Dec.	31, 1934
Division of Forestry	Sept.	10, 1934	Sept.	12, 1935
Department of Banking and Insurance:				
Division of Banks	June	20, 1934	June	14, 1935
Division of Insurance	Dec.	1, 1933	Nov.	30, 1934
Supervisor of Loan Agencies	Jan.	12, 1934	May	17, 1935
Department of Corporations and Taxation:				
Income Tax Division	Dec.	1, 1933	Nov.	30, 1934
Division of Accounts	July	23, 1934	July	2, 1935
Department of Education:				
General Department	Oct.	1, 1934	Sept.	16, 1935
State Teachers College at Bridgewater	Aug.	20, 1934	July	1, 1935
State Teachers College at Fitchburg	Sept.	4, 1934	June	26, 1935
State Teachers College at Framingham	June	15, 1934	June	28, 1935
State Teachers College at Hyannis	Sept.	11, 1934	June	24, 1935
State Teachers College at Lowell	Apr.	30, 1934	July	11, 1935
State Teachers College at North Adams	Oct.	23, 1934	Sept.	3, 1935
State Teachers College at Salem	Sept.	4, 1934	Sept.	9, 1935
State Teachers College at Westfield	Sept.	17, 1934	Sept.	3, 1935
State Teachers College at Worcester	July	19, 1934	Oct.	24, 1935
Massachusetts School of Art	Oct.	8, 1934	Sept.	3, 1935
Bradford Durfee Textile School	Sept.	27, 1934	Aug.	16, 1935
Lowell Textile Institute	June	30, 1934	May	17, 1935
New Bedford Textile School	Oct.	22, 1934	July	19, 1935
Massachusetts State College	Dec.	1, 1933	Nov.	30, 1934
Division of the Blind	Mar.	5, 1934	Apr.	3, 1935
Teachers' Retirement Board	Jan.	1, 1934	Dec.	31, 1934
Massachusetts Nautical School	Mar.	26, 1934	Mar.	14, 1935

Audits for 1935 Fiscal Year. (Continued).

Department of Civil Service and Registration:

Division of Civil Service	Dec.	1, 1934	Oct.	17, 1935
Board of Dental Examiners	Sept.	4, 1934	Oct.	10, 1935
Board of Registration in Embalming	Sept.	16, 1934	Oct.	16, 1935
Board of Registration in Medicine and Nurses..	July	21, 1934	Jan.	21, 1935
Board of Registration in Optometry	Sept.	5, 1934	Oct.	15, 1935
Board of Registration in Pharmacy	Sept.	5, 1934	Oct.	24, 1935
Board of Registration in Veterinary Medicine...	Sept.	21, 1934	Oct.	14, 1935
Board of Registration in Barbers	Feb.	1, 1934	Feb.	11, 1935
Board of Reg. of Cert. Public Accountants	June	18, 1934	July	2, 1935
State Examiners of Electricians	Jan.	15, 1934	Mar.	18, 1935
State Examiners of Plumbers	Sept.	8, 1934	Nov.	12, 1935

Department of Labor and Industries:

General Department	Jan.	10, 1934	Nov.	6, 1935
Division of Standards	Sept.	21, 1934	Oct.	14, 1935

Department of Industrial Accidents:

General Department	Dec.	8, 1933	Dec.	19, 1934
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Department of Mental Diseases:

General Department	June	19, 1934	June	4, 1935
Belchertown State School	Mar.	12, 1934	Jan.	21, 1935
Boston Psychopathic Hospital	Mar.	27, 1934	Feb.	6, 1935
Boston State Hospital	Mar.	27, 1934	Mar.	19, 1935
Danvers State Hospital	Sept.	11, 1934	June	10, 1935
Foxborough State Hospital	June	26, 1934	May	3, 1935
Gardner State Colony	May	7, 1934	May	20, 1935
Grafton State Hospital	May	15, 1934	May	6, 1935
Medfield State Hospital	Apr.	2, 1934	Mar.	15, 1935
Metropolitan State Hospital	Oct.	16, 1934	Oct.	28, 1935
Monson State Hospital	Aug.	7, 1934	Oct.	31, 1935
Northampton State Hospital	Sept.	25, 1934	Sept.	11, 1935
Taunton State Hospital	May	18, 1934	Mar.	21, 1935
Westborough State Hospital	Apr.	12, 1934	Mar.	26, 1935
Worcester State Hospital	June	29, 1934	June	12, 1935
Walter E. Fernald State School	Oct.	18, 1934	Sept.	25, 1935
Wrentham State School	May	14, 1934	Sept.	4, 1935

Department of Correction:

General Department	Dec.	1, 1934	Nov.	8, 1935
State Prison	Dec.	1, 1933	Nov.	30, 1934
State Prison Colony	July	16, 1934	Apr.	15, 1935
Massachusetts Reformatory	Apr.	16, 1934	Nov.	30, 1934
R-formatory for Women	Apr.	25, 1934	Nov.	30, 1934
State Farm	Dec.	1, 1934	Nov.	13, 1935

Department of Public Welfare:

General Department	Apr.	16, 1934	May	8, 1935
State Infirmary	Nov.	1, 1934	Sept.	12, 1935
Industrial School for Boys	Aug.	8, 1934	Apr.	29, 1935
Industrial School for Girls	Oct.	16, 1934	Oct.	31, 1935
Lyman School for Boys	Sept.	5, 1934	July	22, 1935
Massachusetts Hospital School	June	20, 1934	May	21, 1935
Boys' and Girls' Parole Department	Mar.	12, 1934	Mar.	27, 1935

Department of Public Health:

General Department	Mar.	17, 1934	Jan.	18, 1935
Lakeville State Sanatorium	Apr.	17, 1934	Jan.	31, 1935
North Reading State Sanatorium	June	19, 1934	Feb.	26, 1935
Rutland State Sanatorium	June	19, 1934	July	16, 1935
Westfield State Sanatorium	Nov.	15, 1934	Sept.	24, 1935
Pondville Cancer Hospital	July	10, 1934	July	15, 1935

Department of Public Safety:

General Department	Dec.	12, 1933	Jan.	11, 1935
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Department of Public Works:

General Department	Jan.	22, 1934	May	29, 1935
Registry of Motor Vehicles	Jan.	1, 1934	Dec.	31, 1934

Department of Public Utilities:

General Department	Feb.	12, 1934	Apr.	1, 1935
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Metropolitan District Commission:

General Department	Dec.	1, 1933	Nov.	30, 1934
Division of Metropolitan Planning	Dec.	1, 1934	Nov.	30, 1935

Metropolitan District Water Supply Commission..

Oct.	1, 1934	Oct.	7, 1935
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Respectfully submitted,

THOMAS H. BUCKLEY,

Auditor of the Commonwealth.